[ 3488 ]

# IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

**(Special Original Jurisdiction)**

THURSDAY, THE TWENTY NINTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE THE SRI CHIEF JUSTICE APARESH KUMAR SINGH**

**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**<u>WRIT PETITION NO: 2494 OF 2026</u>**

**Between:**

M/s. Rayees Enterprises, (Legal Name. Shaik Abdul Rahman) 3rd Floor, Flat No.304, MQ Splendor, Inner Ring Road, Upparapally -500 030, Hyderabad, Rangareddy District. Rep. by its Manager Mr.Syed Sarfaraz Uddin, aged about 29 years, occ: private employee.

**...PETITIONER**

**AND**

1. The Superintendent of Central Tax, Attapur-II GST Range, Mehdipatnam GST Division, Above Ratnadeep Super Market, Humayun Nagar, Masab Tank , Hyderabad, State of Telangana.
2. The Superintendent (Anti-Evation), Central Tax, Hyderabad GST Commissionerate, Hyderabad -500001.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi -100 001 .
5. The Bank of Baroda, Attapur Branch, Piller No. 137, Penusila Complex, H. No. 3-4-174/2, Attapur, Hyderabad - 500048

**...RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st Respondent in again issuing Show Cause

Notice for Cancellation of Registration in Form GST REG-17, dated 15.12.2025 suspending the Registration w.e.f. 29.08.2024, without signature and without DIN, immediately on the same day, after passing the Order for dropping the Proceedings for Cancellation of Registration, dated 15.12.2025 in consonance with SCN withdrawn on the Order of the Hon'ble Court, dated 09.12.2025, is arbitrary, contrary to the provisions of the Act, against to Article 14, 19(1)(g) and 21 of the Constitution of India and the same is in violation of Principles of Natural Justice and Rule of Law, and consequently declare that the Show Cause Notice for Cancellation of Registration in Form GST REG-17, dated 15.12.2025 issued by the 1st Respondent, as null and void. and consequently set aside / quash the Show Cause Notice for Cancellation of Registration Certificate dated 15.12.2025 by directing the 1st Respondent to restore the Registration Certificate considering the objections of the Petitioner, dated 19.12.2025, in the interest of justice and equity.

**IA NO: 1 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the Show Cause Notice for Cancellation of Registration in Form GST REG-17, dated 15.12.2025 issued by the 1st Respondent, in the interest of justice and equity, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**IA NO: 2 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 1st and 2nd Respondents to revoke the Garnishee Notice issued to the

5th Respondent Bank of the Petitioner, forthwith, as it is contrary to Section 83 (2) of CGST/ SGST Acts, 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI I. SUDHAKAR REDDY, APPEARS FOR SRI SHAIK JEELANI BASHA**

**Counsel for the Respondents No 1,2 & 4: SRI D. RAGHAVENDRA RAO (SENIOR SC FOR CBIC)**

**Counsel for the Respondent No 3: SRI B. MUKHERJEE, APPEARS FOR SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No 5: -------**

**The Court made the following: ORDER**

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

**WRIT PETITION No. 2494 of 2026**

**DATED : 29.01.2026**

**Between:**

**M/s. Rayees Enterprises**

**... Petitioner**

**AND**

**The Superintendent of Central Tax,
Attapur-II GST Range, Mehdipatnam GST Division,
Hyderabad and four others**

**... Respondents**

**ORDER:**

Sri I. Sudhakar Reddy, learned counsel appears for Sri Shaik Jeelani Basha, learned counsel for petitioner.

Sri D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondent Nos.1, 2 and 4.

Sri B. Mukherjee, learned counsel appears for Sri N. Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.3.

2. The impugned show cause notice dated 15.12.2025 issued after withdrawal of the earlier show cause notice pursuant to the order dated 09.12.2025 passed in Writ Petition

No.20853 of 2025, contains the supporting documents to the charges alleged to which the petitioner filed reply on 19.12.2025. The petitioner has assailed it apart from other grounds alleging that no decision has been taken even after submission of reply. The petitioner has also questioned the operation of provisional attachment dated 30.08.2024 issued in Form GST DRC-22 under Section 83 of the Central Goods and Services Tax Act, 2017 (for short 'the Act'), as having outlived its period of one year.

3. Learned counsel for the Revenue submits that within four to five weeks, after affording an opportunity of personal hearing, the decision be taken on show cause notice. The petitioner is at liberty to approach the Principal Commissioner, Hyderabad, GST Commissionerate, if the provisional attachment after expiry of one year has not been revoked.

4. Taking into account the submissions of the learned counsel for the parties, the instant Writ Petition is disposed of so that the Proper Officer would take a decision on the show cause notice for cancellation of registration upon consideration

of the petitioner's reply after affording an opportunity of personal hearing, within four (4) weeks from the date of receipt of copy of this order. If the provisional attachment has not been revoked after expiry of one year in terms of Section 83(2) of the Act, the petitioner may also make an application before the competent authority which shall be considered in accordance with law. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/-M. OSMAN ALI BAIG**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Superintendent of Central Tax, Attapur-II GST Range, Mehdipatnam GST Division, Above Ratnadeep Super Market, Humayun Nagar, Masab Tank , Hyderabad, State of Telangana.
2. The Superintendent (Anti-Evation), Central Tax, Hyderabad GST Commissionerate, Hyderabad -500001.
3. The Secretary, Department of Revenue, Ministry of Finance, Union of India, New Delhi.
4. The Chairman, Ministry of Finance, Central Board of Indirect Taxes and Customs, Department of Revenue, North Block, Central Secretariat, New Delhi -100 001 .
5. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
6. One CC to SRI D. RAGHAVENDRA RAO, (SENIOR SC FOR CBIC) [OPUC]
7. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

DAN

LS

HIGH COURT

DATED:29/01/2026

ORDER

WP.No.2494 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10

3/2/26